

SEALED

**Office of the United States Attorney
District of Nevada
333 Las Vegas Blvd., South, Ste. 5000
Las Vegas, Nevada 89101
(702) 388-6336**

1 DANIEL G. BOGDEN
United States Attorney
2 District of Nevada
J. Gregory Damm
3 Assistant United States Attorney
333 Las Vegas Boulevard South
Suite 5000
4 Las Vegas, Nevada 89101
702-388-6336

5
6 UNITED STATES DISTRICT COURT
DISTRICT OF NEVADA

7 -oOo-

8
9 UNITED STATES OF AMERICA,) SEALED CRIMINAL INDICTMENT

10 Plaintiff,

) 2:15-cr- 99

11 vs.

) VIOLATION:

12 ROGER LINARES, SERGIO ACOSTA,
EVANGELINA DOMINGUEZ AND
13 DIEGO QUINTERO,

) 18 U.S.C. § 371 - CONSPIRACY TO
DEFRAUD THE UNITED STATES and
26 U.S.C. § 7206(2) - AIDING OR
ADVISING FALSE INCOME TAX
RETURNS

14 Defendants.

15
16 THE GRAND JURY CHARGES THAT:

17 Count 1

18 U.S.C. § 371

Conspiracy to Defraud the United States

19 THE CONSPIRACY

20 1. From a date unknown to the Grand Jury, but beginning no later than January 23, 2009,
21 and continuing thereafter to at least April 15, 2010, in the District of Nevada,

22 ROGER LINARES, SERGIO ACOSTA,
EVANGELINA DOMINGUEZ AND
23 DIEGO QUINTERO,

1 defendants herein, did unlawfully, voluntarily, intentionally and knowingly conspire, combine,
2 confederate, and agree together and with each other and with other individuals both known and
3 unknown to the Grand Jury to defraud the United States for the purpose of impeding, impairing,
4 obstructing, and defeating the lawful Government functions of the Internal Revenue Service of
5 the Treasury Department in the ascertainment, computation, assessment, and collection of the
6 revenue: to wit, income taxes.

7 PARTIES, PERSONS AND ENTITIES

8 At all relevant times,

9 2. Defendant ROGER LINARES was part owner of a tax preparation business with
10 eleven business locations in Nevada and Utah.

11 3. Defendants SERGIO ACOSTA, EVANGELINA DOMINGUEZ and DIEGO
12 QUINTERO were tax preparers working at the above-mentioned tax preparation business.

13 MANNER AND MEANS BY WHICH THE CONSPIRACY WAS CARRIED OUT

14 The manner and means by which the conspiracy was sought to be accomplished included,
15 among others, the following:

16 4. The defendants created and inflated deductions on their clients' tax returns. The
17 deductions included general sales tax, charitable contributions, tax preparation fees and
18 unreimbursed employee business expenses.

19 5. The defendants also prepared tax returns that included false dependent deductions to
20 which their clients were not entitled to take as deductions.

21 6. The defendants' use of false deductions had the effect of reducing clients' taxable
22 income, which reduced the amount of federal tax due and owing and therefore generated income
23 tax refunds to which the clients were not entitled to receive from the Department of the Treasury.

1 OVERT ACTS

2 In furtherance of the conspiracy, and to effect the objects thereof, the following overt acts
3 were committed in the District of Nevada, and elsewhere,

4 7. On or about January 26, 2009, defendant ROGER LINARES prepared a false and
5 fraudulent federal income tax return for taxpayer A-15 for the tax year 2008, which included
6 falsely claimed Schedule A – Itemized Deductions and false Dependent Deductions.

7 8. On or about March 13, 2010, defendant ROGER LINARES prepared a false and
8 fraudulent federal income tax return for taxpayer A-7 for the tax year 2009, which included
9 falsely claimed Schedule A – Itemized Deductions.

10 9. On or about January 23, 2009, defendant SERGIO ACOSTA prepared a false and
11 fraudulent federal income tax return for taxpayer B-1 for the tax year 2008, which included
12 falsely claimed Schedule A – Itemized Deductions and falsely claimed Child Tax Credits.

13 10. On or about March 31, 2010, defendant SERGIO ACOSTA prepared a false and
14 fraudulent federal income tax return for taxpayer B-5 for the tax year 2009, which included
15 falsely claimed Schedule A – Itemized Deductions.

16 11. On or about January 30, 2009, defendant EVANGELINA DOMINGUEZ prepared a
17 false and fraudulent federal income tax return for taxpayer C-7 for the tax year 2008, which
18 included falsely claimed Schedule A – Itemized Deductions.

19 12. On or about January 30, 2010, defendant EVANGELINA DOMINGUEZ prepared a
20 false and fraudulent federal income tax return for taxpayer C-8 for the tax year 2009, which
21 included falsely claimed Schedule A – Itemized Deductions and false Dependent Deductions.

22 13. On or about February 21, 2010, defendant DIEGO QUINTERO prepared a false and
23 fraudulent federal income tax return for taxpayer D-1 for the tax year 2009, which included

1 falsely claimed Schedule A – Itemized Deductions, false Dependent Deductions and false
2 Schedule C – Gross Receipts.

3 14. On or about February 2, 2010, defendant DIEGO QUINTERO prepared a false and
4 fraudulent federal income tax return for taxpayer D-3 for the tax year 2009, which included
5 falsely claimed Schedule A – Itemized Deductions and false Dependent Deductions.

6 All in violation of Title 18, United States Code, Section 371.

Counts 2-39
26 U.S.C. § 7206(2)

9 15. That on or about the dates hereinafter set forth, in the District of Nevada, the
10 defendants, ROGER LINARES, SERGIO ACOSTA, EVANGELINA DOMINGUEZ and
11 DIEGO QUINTERO, residents Nevada, did willfully aid and assist in, and procure, counsel, and
12 advise the preparation and presentation to the Internal Revenue Service, of U.S. Individual
13 Income Tax Returns, Forms 1040, either individual or joint, for the taxpayers and calendar years
14 hereinafter specified. The returns were false and fraudulent as to material matters, in that they
15 represented that the taxpayers were entitled under the provisions of the Internal Revenue laws to
16 claim deductions for items and in amounts hereinafter specified, whereas, as the defendant then
17 and there knew, the taxpayers were not entitled to claim deductions in the claimed amounts.

18 16. The allegations of paragraph 15, above, are repeated and re-alleged in Counts 2
19 through 39, inclusive, of this Indictment, as though fully set forth therein:

20 | Defendant ROGER LINARES is charged in Counts 2-11 as follows —

Count	Date of Offense	Taxpayer	Calendar Tax Year	Falsely Claimed Item	Amount Claimed
2	02/05/2009	A-1	2008	Schedule A Itemized Deductions	\$2,145

1	3	02/16/2009	A-4	2008	Schedule A - Itemized Deductions Dependents	\$4,615
2	4	03/29/2009	A-6	2008	Schedule A - Itemized Deductions	\$4,187
3	5	03/13/2010	A-7	2009	Schedule A - Itemized Deductions	\$1,838
4	6	02/07/2009	A-8	2008	Schedule A - Itemized Deductions Education Credits	\$1,313
5	7	03/11/2009	A-9	2008	Schedule A - Itemized Deductions Dependents	\$5,275
6	8	01/30/2009	A-11	2008	Schedule A - Itemized Deductions	\$1,401
7	9	02/02/2009	A-14	2008	Schedule A - Itemized Deductions	\$1,478
8	10	01/26/2009	A-15	2008	Schedule A - Itemized Deductions Dependents	\$3,108
9	11	04/13/2009	A-18	2008	Schedule A - Itemized Deductions Education Credits	\$2,948

Defendant SERGIO ACOSTA is charged in Counts 12-21 as follows –

Count	Date of Offense	Taxpayer	Calendar Tax Year	Falsely Claimed Item	Amount Claimed
12	01/23/2009	B-1	2008	Schedule A - Itemized Deductions Child Tax Credits	\$4,257
13	03/11/2009	B-4	2008	Schedule A - Itemized	\$3,827

				Deductions	
14	03/31/2010	B-5	2009	Schedule A - Itemized Deductions	\$3,575
15	01/23/2009	B-6	2008	Schedule A - Itemized Deductions	\$937
16	04/22/2009	B-9	2008	Schedule A - Itemized Deductions Dependents	\$2,878
17	02/14/2009	B-10	2008	Schedule A - Itemized Deductions	\$1,080
18	02/23/2009	B-12	2008	Schedule A - Itemized Deductions	\$1,741
19	02/14/2009	B-14	2008	Schedule A - Itemized Deductions	\$2,813
20	02/12/2009	B-16	2008	Schedule A - Itemized Deductions	\$1,725
21	01/29/2009	B-19	2008	Schedule A - Itemized Deductions Child Tax Credits	\$2,665

Defendant EVANGELINA DOMINGUEZ is charged in Counts 22-29 as follows –

Count	Date of Offense	Taxpayer	Calendar Tax Year	Falsey Claimed Item	Amount Claimed
22	02/19/2009	C-4	2008	Schedule A - Itemized Deductions	\$786
23	02/20/2009	C-5	2008	Schedule A - Itemized Deductions Dependents	\$1,024
24	01/30/2009	C-7	2008	Schedule A - Itemized Deductions	\$3,075
25	01/30/2010	C-8	2009	Schedule A -	\$4,995

				Itemized Deductions Dependents	
26	02/11/2009	C-9	2008	Schedule A - Itemized Deductions Dependents	\$3,823
27	02/16/2009	C-11	2008	Schedule A - Itemized Deductions Additional Child Tax Credit	\$1,938
28	02/04/2009	C-13	2008	Schedule A - Itemized Deductions	\$3,825
29	03/16/2009	C-15	2008	Schedule A - Itemized Deductions	\$675

Defendant DIEGO QUINTERO is charged in Counts 30-39 as follows –

Count	Date of Offense	Taxpayer	Calendar Tax Year	Falsely Claimed Item	Amount Claimed
30	02/21/2010	D-1	2009	Schedule A - Itemized Deductions Dependents Schedule C -Gross Receipts	\$3,748
31	01/13/2010	D-2	2009	Dependents	\$7,641
32	02/02/2010	D-3	2009	Schedule A - Itemized Deductions Dependents	\$6,795
33	02/11/2010	D-4	2009	Schedule A - Itemized Deductions	\$2,737
34	01/27/2010	D-6	2009	Schedule A - Itemized Deductions	\$1,853
35	01/22/2010	D-8	2009	Schedule A - Itemized Deductions	\$1,688

				Education Credits	
1	36	02/18/2010	D-11	2009	Schedule A - \$4,250 Itemized Deductions Dependents
2	37	02/11/2010	D-14	2009	Schedule A - \$1,935 Itemized Deductions
3	38	02/09/2010	D-15	2009	Schedule A - \$1,950 Itemized Deductions
4	39	01/15/2010	D-16	2009	Schedule A - \$1,732 Itemized Deductions

All in violation of Title 26, United States Code, Section 7206(2).

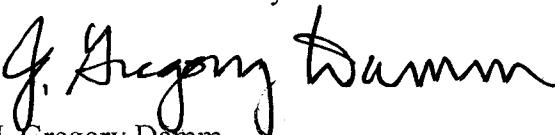
DATED: this 7th day of April, 2015.

A TRUE BILL:

/S/

FOREPERSON OF THE GRAND JURY

DANIEL G. BOGDEN
United States Attorney



J. Gregory Damm
Assistant United States Attorney